5 Key Army Planning, Programming, Budgeting, and Execution System Data Elements

5.1 ARMY MANAGEMENT STRUCTURE CODES

Army Management Structure Codes (AMSCO) are used by finance and accounting systems to identify and categorize financial transactions for statutory and management purposes. The AMSCO must be used in conjunction with the Treasury Code (TC), a beginning fiscal year (BGFY), and terminating fiscal year (TMFY), to provide unique information.[1] Although the AMSCO record format varies depending on the Treasury Code, all AMSCO records contain these basic data elements, the activity structure title of the AMSCO, and monthly, quarterly, and annual reporting requirements. The minimum data record for an AMSCO is represented in the figure below.

Figure 5-1. Essential Elements of an AMSCO Record

AMSCO	TC	BGFY	TMFY	Activity Structure - Nomenclature	Resource Reporting		
					M	Q	A

Operations and Maintenance (OMA) AMSCOs generally identify the Budget Activity (BA), Activity Group (AG), and Sub-Activity Group (SAG) associated with appropriations (for which statutory reports are required). Because budget activities and reporting requirements differ by TC, AMSCO patterns vary significantly between TCs and TC groups.[2] For example, AMSCOs for Military Construction appropriations identify project information and add location, while AMSCOs for Army Procurement appropriations identify systems and add budget line item and Standard Study Number. AMSCOs may vary in length depending on the TC being reported. Sample Military Construction and Other Procurement AMSCOs are shown in Figure 5-2 and Figure 5-3 below.

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[1] AMSCOs, used in isolation, can be duplicative and have different meanings depending on the Treasury Code (TC). For example, TC 2050, Military Construction, Army, uses AMSCO 31000000 to identify Development of Standards, while TC 7020, Military Construction, Army Family Housing, uses the same AMSCO to identify New Construction Plan/Design. Some TCs use duplicative AMSCOs (within the TC). For example TC 2031, Aircraft Procurement, Army, uses AMSCO 11109342 to identify Grisley Hunter in FY1991 transactions and ARL (TIARA) in transaction beginning FY 1996.

[2] Treasury Code groups are groupings of TCs that share common characteristics. For example the Treasury Code group "Military Construction" includes TC 2050 - Military Construction, Army, and TC 7020 - Military Construction, Army Family Housing.

Figure 5-2. Military Construction AMSCO Record

AMSCO	TC	BGFY	TMFY	State/ Country	Activity Structure - Nomenclature	Resource Reporting		
						M	Q	A
10439620	2050	1997	1997	KY	Ft Campbell Tac Equipment Shop Ph 2	1,2,5	4	6.7

Figure 5-3. Other Procurement AMSCO Record

AMSCO	TC	BLI	SSN	BGFY	TMFY	Activity Structure - Nomenclature	Resource Reporting		
							M	Q	A
52327638	2035	31	BW0006	1997	1997	SINCGARS Family	1,2,8	4	6.7

Examples of AMSCOs are shown in Table 5-1.

Table 5-1. AMSCO Examples

Treasury Code	AMSCO	Title
2010 (Military Personnel, Army)	1023.000	Variable Housing Allowance for Officers
2020 (O&M - Army)	111011.00	Divisions
2031 (Aircraft Procurement - Army)	12102706	AH-64 Modifications (SSN AA6605)
2040 (RDTE - Army)	654223.327	Commanche (Engineering and Manufacturing Development)
2086 (Military Construction, Army Reserve)	19602180	Hickory, NC - USARC

5.1.1 Aliases

Army Program Element (APE) is sometimes used to describe an AMSCO, because some APEs share some characteristics with the AMSCO. For example, OMA APEs use the first six characters of the AMSCO. However, AMSCOs are different from APEs. For example, APEs used with the Military Pay, Army (MPA), appropriation identify the type of unit of the soldier or the mission supported. AMSCOs used with MPA identify the Budget Activity supported; for example, officer pay versus enlisted pay.

The major purpose of the AMSCO is to ensure financial accountability in compliance with statutory requirements in finance and accounting systems. The APE's major purpose is to provide a crosswalk to the PROBE database that allows Army resources to be reported by OSDPEs or Budget Activities. APEs are used to categorize manpower and funds resources while AMSCOs only categorize funds.

5.1.2 Proponent

◆ ODASA(B) (SAFM-BUC-F) for coordination

◆ Defense Finance and Accounting Service - Indianapolis Center, ATTN: DFAS-IN/AH, 8899 East 56th Street, Indianapolis, IN, 46249-2201 for publishing DFAS Manual 37-100-**.

5.1.3 Source Database

DFAS Standard Army Financial Systems

5.1.4 Other Databases

None

5.1.5 Data Format

◆ Type: Alphanumeric

◆ Width: Up to 9 Characters

5.1.6 Valid Entries

Defined in DFAS-IN Manual 37-100-**, Financial Management, The Army Management Structure, Fiscal Year **.

5.1.7 Related Data Elements

◆ Army Program Element (APE)

◆ Office of the Secretary of Defense Program Element (OSDPE)

◆ Budget Activity/Budget Sub-Activity (BA/BSA)

◆ Budget Line Item Number (BLIN)

◆ Standard Study Number (SSN)

◆ Project Code (Military Construction)

5.1.8 References

◆ DFAS-IN Manual 37-100-**, Financial Management, The Army Management Structure, Fiscal Year **.

◆ DAQS Web: http://www.daqs.army.mil/